


EXHIBIT 23

	Pharmaceuticals	TITLE Independent Medical Education Grants		
US POLICY - 205		OWNER U.S. Medical Affairs	DATE 7/1/2012	SUPERSEDES ---

1 PURPOSE

Teva is committed to supporting innovative, high-quality initiatives that provide healthcare professionals with evidence-based, clinically-relevant, performance-based education, in order to advance healthcare practice and improve patient outcomes.

This document outlines the submission, review and approval processes for supporting independent medical education (IME) grants.

2 SCOPE

The policy applies to all Teva U.S. employees.

3 POLICY DETAILS

Teva supports independent medical education activities for health care professionals (HCPs) that comply with:

- FDA's Guidance for Industry on "Industry-Supported Scientific and Educational Activities" (Nov. 1997)
- American Medical Association (AMA) "Guidelines on Gifts to Physicians" and "Ethical Opinion on Continuing Medical Education"
- PhRMA Code on Interactions with Healthcare Professionals (2009)
- Applicable standards of the Accreditation Council for Continuing Medical Education (ACCME) and all relevant accrediting bodies, including the "Standards for Commercial Support of Continuing Medical Education" and the "Essential Areas, Elements and Decision-Making Criteria"

Independent medical education activities must remain independent from Teva and no Teva personnel or Teva agent may control any aspect of an independent education activity.

All grant support is independent of considerations of product promotion or sales. There must not be any real or perceived *quid pro quo* to purchase, prescribe or provide favorable formulary status of any Teva product (i.e., it should not be perceived that a grant is being offered or solicited in exchange for a business favor even when it is not). No grant determination should be associated with perceived or proposed impact on sales or marketing. "Return on Investment" (ROI) or similar analyses should not be conducted on any independent medical education activity.

3.1 IME Grant Criteria

In order to be considered for grant support, all proposed independent medical education activities must:

- Meet a legitimate health education or medical education objective
- Serve a broad audience of healthcare professionals or healthcare organizations
- Be developed independently of Teva

- Be objective, balanced, and scientifically rigorous

Grant support must be used in its entirety in support of the proposed educational activity or activities.

3.1.1 Types of Grants

Independent U.S. Medical Education (Accredited)

Financial support provided to fund independent accredited educational initiatives (CME) designed to (1) communicate healthcare information consistent with Teva's educational objectives to healthcare professionals, and (2) advance the practice of medicine.

Independent U.S. Medical Education (Non-Accredited)

Financial support provided to fund independent non-accredited educational initiatives (non-CME) designed to (1) communicate healthcare information consistent with Teva's educational objectives to healthcare professionals, and (2) advance the practice of medicine. Examples may include: grand rounds, fellowships, enduring material, symposia.

Independent medical education grants must not:

- Support activities that are routine obligations of the recipient
- Be linked directly or indirectly to support of our products
- Support education solely directed to patients

3.1.2 Potential Requestors

Certain organizations are eligible to request financial support from Teva. Such organizations include but are not limited to:

- Accredited CME organizations (Providers)
- Non-accredited medical education/communications companies (MECCs) that regularly conduct independent medical educational events
- Institutions, such as universities, medical schools or large hospitals that regularly conduct independent medical educational events
- Healthcare-related professional organizations (e.g., *American Academy of Sleep Medicine, American Academy of Pain Medicine, American Society of Clinical Oncology, American Society of Hematology, American Academy of Neurology, American Association for Allergy, Asthma and Immunology*)
- Consumer and patient advocacy organizations (e.g., *National Sleep Foundation, The Leukemia and Lymphoma Society*), provided that the proposed educational activity is primarily directed to healthcare professionals
- Other organizations that regularly educate such as national private foundations providing or supporting broad education initiatives

Certain persons or organizations are not eligible to receive financial support from Teva. Such organizations include but are not limited to:

- Individual physicians
- Private practice groups
- Groups of physicians that have formed "foundations" or "associations,"
- Family- or physician-controlled private foundations

- Pharmacy Benefit Managers (PBMs)
- Group Purchasing Organizations (GPOs)
- Managed care organizations
- Health plans or pharmacies
- Providers who have had an unsatisfactory review by a Teva U.S. Medical Education team

3.2 Grant Review Process

3.2.1 Grant Requests

- All IME grant requests must be submitted through the online grant management system <https://Tevagrants.com/>. The grant management system acts as the grants repository and houses all documents pertaining to grants, email communications and status of grant processing.
- Grants which fail to meet grant standards are rejected by the most senior member of the U.S. Medical Education Department.
- Grant requests for a monetary amount above the pre-specified limit, which meet the grant standards, are submitted for review and approval to the Grant Review Committee (GRC).
- Grant requests for a monetary amount below the pre-specified limit, which meet the grant standards, can be approved by the most senior member of the US Medical Education Department, unless significant queries about the request require a further review by the GRC.

3.2.2 Grant Review Committee (GRC)

GRC is comprised of members of the U.S. Medical Education, Compliance and Legal departments. All GRC members must appoint a designee.

3.3 Conflicts of Interest

Teva may not provide a grant to a Provider or MECC if such entity provides marketing, advertising, public relations, market research, medical education services or other consulting services (e.g., support for advisory boards) to any other department within Teva. This standard applies even if the consulting services are for one product/disease area and the grant relates to another Teva disease area of interest.

If, however, such company has established a separate affiliated company that conducts non-promotional medical education activities and there are sufficient firewalls separating the activities of the two affiliates, then Teva can provide a grant to such affiliated company even if its sister company is providing marketing or other promotional activities to Teva. Examples of such firewalls include separate personnel, office space, IT support, servers and phone lines, with communication between companies limited to company procedures and logistics. The Provider should have procedures for resolution of commercial conflict. In such instances, firewall documents must be requested and reviewed by U.S. Medical Education, prior to submission to GRC. The information provided will be evaluated, together with the grant, on a case by case basis.

At the time of grant request, Teva requires disclosure of the following:

- Provider employs personnel who have a financial relationship with Teva;
- Provider employs personnel who have a personal relationship with any personnel employed by Teva;
- Provider employs personnel who have been previously employed by Teva, and
- Provider sub-contracts personnel who were previously employed by Teva and who have a role in content development.

The information provided will be evaluated, together with the grant, on a case by case basis.

4 RESPONSIBILITY

U.S. Medical Affairs, U.S. Medical Education will maintain and update this policy as appropriate.

Approving Vice President: **Robert Kaper, M.D.**